



**Rule(s) Review Checklist Addendum**  
**(This form must be filled out electronically.)**

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-19-050 "Port district levies"**

Date last reviewed: **September 1998**

Current Reviewer: **Kim M. Qually**

Date current review completed: **December 26, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

**1. Briefly describe the subject matter of the rule(s):**

**WAC 458-19-050 describes the various types of levies that may be made by a port district and the limits on such levies. Port district levies are not subject to the constitutional one percent limit or the aggregate dollar rate limit. The rule explains that all port district levies are regular levies, even if they are voter-approved levies. More importantly, it contains information not found in Title 84 but rather in the port district statutes: RCW 53.36.020, 53.36.070, 53.36.100, and 53.47.040.**

**2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
<b>X</b>		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
<b>X</b>		Are there any interpretive statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide



		information that should be incorporated into the rule?
<b>X</b>		Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**The current text of the rule is incorrect because of the passage of Referendum 47 (1997) and Initiative 747 (2001). Additionally, the portion of PTB 91-9 “Levies -- Solid Waste Disposal, Park and Recreation, Cultural Arts, and Port Districts” regarding port districts needs to be incorporated into the rule, in so far as the rule doesn’t reflect its contents already. (This document was not identified in the previous review of this rule.)**

**3. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner. **None**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 53.36.020 “Tax levy—Limitation;”**

**RCW 53.36.070 “Levy for dredging, canal construction, or land leveling or filling purposes;”**

**RCW 53.36.100 “Levy for industrial development district purposes-- Notice-- Petition—Election;”**

**RCW 53.47.040 “Hearing on petition--Notice, publication--Creditor claims, determination--Terms and conditions of court order if district to be dissolved;”**

**RCW 84.52.775 “Port district levies authorized;” and**

**RCW 84.55.045 “Applicability of chapter to levy by port district for industrial development district purposes.”**

Interpretive statements (e.g., ETAs and PTAs):

**PTB 91-9 “Levies -- Solid Waste Disposal, Park and Recreation, Cultural Arts, and Port Districts**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**



Attorney General's Opinions (AGOs):

**AGO 1975 No. 86 "Taxation -- Property -- Port Districts -- Computation Of Port District Property Tax Under 106% Statutory Limitation;"**

**AGO 1978 No. 29 "Districts -- Port -- Taxation -- Restrictions Upon Property Taxation By Newly Formed Port District;" and**

**AGO 1984 No. 6 "Districts -- Ports -- Taxation -- Elections -- Necessity For Voter Approval Of Certain Port District Tax Levies."**

Other Documents: **None**

**5. Review Recommendation:**

- ☒ **Amend**
- ☐ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- ☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

**This rule needs to be updated to reflect current law as that was changed by the passage of Referendum 47 and Initiative 747. To the extent appropriate, the contents of PTB 91-9 also need to be incorporated into the updated rule.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

\_\_\_\_\_ 1



\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4